City of Columbus **Income Tax Division** 

# Instructions for Form IR-42J

Joint Economic Development District/Zone (JEDD/JEDZ)

## **Application for Filing Extension**

For use in preparing 2014 Returns

The City of Columbus administers the municipal income tax for the North Pickaway County JEDD, Prairie-Obetz JEDZ and the Prairie Township JEDD..

It is important that a completed return be filed on or before the due date as prescribed by Columbus City Codes §361.22(g) and Obetz Tax Code 181.07(a). The Code states that "The City Auditor shall have the authority to extend the time for filing of the annual return, provided the request of the taxpayer for extension is made in writing and received on or before the original due date of the return. The extension period requested may not exceed six (6) months or the last day of the month following the month of any extension granted by the Federal Internal Revenue Service as prescribed under O.R.C. §718.05." If an extension has been requested of or granted by the Internal Revenue Service and you are unable to prepare an accurate return for filing on the due date, this form must be filed and the tax thereon paid by the date the return is normally due.

#### Part 1: Account Information

- 1. Please enter the information in the spaces provided for name, address and Social Security Number.
- 2. Check the appropriate box that corresponds to the filing status.
- 3. List the JEDD/JEDZ of income.

#### **Part 2: Extension Information**

Column 1 - Enter estimated total taxable income.

**TAX RATE -** Use tax rate as indicated on appropriate entity line.

- Column 2 Enter the estimated tax due Column 1 multiplied by appropriate tax rate.
- Column 3 Enter all JEDD/JEDZ tax paid on your current estimate and/or any overpayment credits.
- Column 4 Enter net tax due Column 2 minus Column 3.

Total all net tax due and enter in the "Payment" box provided.

### Signature

Signature on Form IR-42J shall be that of the individual taxpayer (and spouse, if applicable).

Payment accompanying this request must be an amount equal to the additional liability as shown on the face of this form plus the unpaid balance, if any, on the original declaration. Interest accrues on the unpaid balance from the original due date.

FOR ADDITIONAL INFORMATION CALL (614) 645-7646.

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